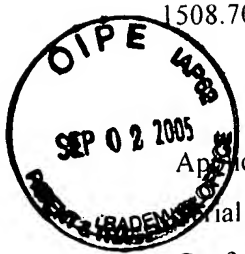


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE


Applicant: Teruaki Nishioka
Serial No.: 10/823,167
Conf. No.: 3742
Filed: 4/13/2004
For: LAPPING MACHINE, LAPPING
METHOD, AND METHOD OF
MANUFACTURING MAGNETIC
HEAD
Art Unit: 3723
Examiner: Morgan, Eileen P.

I hereby certify that this paper is being deposited with the United States Postal Service as FIRST-CLASS mail in an envelope addressed to: Mail Stop ISSUE FEE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this date.

August 17, 2005

Date

Registration No. 37,538

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Appr. February 20, 1998

Attorney for Applicant(s)

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Sir:

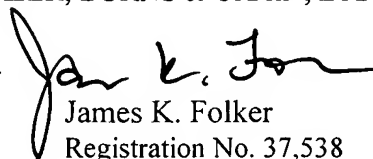
Enclosed herewith please find:

1. Form PTOL-85B (in duplicate) with check for \$1,700.00 for the issue fee and publication fee.
2. Amendment After Notice of Allowance Under 37 C.F.R. §1.312.
3. If a publication fee is due and is not enclosed, or is enclosed in an improper amount, the Commissioner is authorized to charge the publication fee (or any deficiency in such fee) to Deposit Account No. 07-2069.
4. The Commissioner is authorized by the undersigned to charge any additional fees which may be required to this application under 37 C.F.R. §§ 1.16-1,17, or credit any overpayment, to Deposit Account No. 07-2069. Should no proper amount be enclosed, herewith, as by a check being in the wrong amount, unsigned, post-dated, otherwise improper or informal or even entirely missing, the Commissioner is authorized to charge the unpaid amount to Deposit Account No. 07-2069. A duplicate of this page is enclosed herewith.

Respectfully submitted,

GREER, BURNS & CRAIN, LTD.

By


James K. Folker

Registration No. 37,538

August 17, 2005
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